

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF OSCEOLA, IOWA DUE: December 1, 2016		16202000200000 City of Osceola 115 N Fillmore Osceola, IA 50213	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,548,227		2,548,227	2,364,240
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,548,227		2,548,227	2,364,240
Delinquent property taxes	0		0	
TIF revenues	544,962		544,962	547,988
Other city taxes	2,338,292	0	2,338,292	2,250,280
Licenses and permits	62,952	0	62,952	58,000
Use of money and property	51,149	267,962	319,111	10,250
Intergovernmental	1,864,382	0	1,864,382	2,119,417
Charges for fees and service	663,438	4,662,913	5,326,351	4,073,867
Special assessments	0	0	0	
Miscellaneous	366,480	112,943	479,423	3,481,000
Other financing sources	7,120,640	0	7,120,640	3,824,784
Total revenues and other sources	15,560,522	5,043,818	20,604,340	18,729,826
Expenditures and Other Financing Uses				
Public safety	1,218,937	0	1,218,937	1,264,950
Public works	1,484,739	0	1,484,739	1,581,470
Health and social services	0	0	0	
Culture and recreation	902,620	0	902,620	954,068
Community and economic development	1,242,203	0	1,242,203	158,543
General government	890,592	0	890,592	827,669
Debt service	1,417,707	0	1,417,707	1,394,370
Capital projects	5,102,456	0	5,102,456	6,000,000
Total governmental activities expenditures	12,259,254	0	12,259,254	12,181,070
Business type activities	0	5,053,132	5,053,132	3,692,599
Total ALL expenditures	12,259,254	5,053,132	17,312,386	15,873,669
Other financing uses, including transfers out	1,397,725	71,840	1,469,565	1,304,293
Total ALL expenditures/And other financing uses	13,656,979	5,124,972	18,781,951	17,177,962
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,903,543	-81,154	1,822,389	1,551,864
Beginning fund balance July 1, 2015	2,412,985	1,019,704	3,432,689	2,522,277
Ending fund balance June 30, 2016	4,316,528	938,550	5,255,078	4,074,141
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 10,156,000	Other long-term debt	\$ 88,478
Revenue debt	\$ 8,115,346	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 12,556,688

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number	Extension
Ty Wheeler	→	641	342-2377	
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF OSCEOLA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,558,897	131,812		857,518			2,548,227			2,548,227	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,558,897	131,812		857,518	0		2,548,227		T01	2,548,227	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,558,897	131,812		857,518	0	0	2,548,227			2,548,227	6			
7	TIF revenues			544,962				544,962		T01	544,962	7			
8	Other city taxes							0		T15	0	8			
9	Utility tax replacement excise taxes							7,812		T15	7,812	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	7,812						0		C30	0	10			
11	Parimutuel wager tax							1,120,571		C30	1,120,571	11			
12	Gaming wager tax	1,120,571						0		T19	0	12			
13	Mobile home tax							311,080		T19	311,080	13			
14	Hotel/motel tax	311,080						898,829		T09	898,829	14			
15	Other local option taxes		898,829					2,338,292	0		2,338,292	15			
16	TOTAL OTHER CITY TAXES	1,439,463	898,829	0	0	0	0	2,338,292	0		2,338,292	15			
16	Section B - LICENSES AND PERMITS	62,952						62,952		T29	62,952	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	7,477	5,368		4,890			17,735	348	U20	18,083	18			
19	Rents and royalties	33,414						33,414	267,614	U40	301,028	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	40,891	5,368	0	4,890	0	0	51,149	267,962		319,111	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants					198,647		198,647		B89	198,647	27			
28	Community development block grants					48,304		48,304		B50	48,304	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32	U.S. Department of Transportation					875,302		875,302			875,302	32			
33	Total Federal grants and reimbursements	0	0	0	0	1,122,253	0	1,122,253	0		1,122,253	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		609,122					609,122		C46	609,122	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					133,007		133,007		C89	133,007	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	609,122	0	0	133,007	0	742,129	0		742,129	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	609,122	0	0	1,255,260	0	1,864,382	0		1,864,382	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	3,343,612	A91	3,343,612	73
74	Sewer							0	1,319,301	A80	1,319,301	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	56,306						56,306		A01	56,306	78
79	Landfill/garbage	388,247						388,247		A81	388,247	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OSCEOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	24,219						24,219		A03	24,219	98				
99	Library charges	10,442						10,442		A89	10,442	99				
100	Park, recreation, and cultural charges	122,205						122,205		A61	122,205	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Mow/Snow/Township fire	62,019						62,019			62,019	103				
104	TOTAL CHARGES FOR SERVICE	663,438	0	0	0	0	0	663,438	4,662,913		5,326,351	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	168,216	3,782			77,073		249,071		U99	249,071	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Sales tax collected							0	60,306		60,306	114				
115	Customer deposits							0	23,250		23,250	115				
116	Refunds and reimbursements	91,606	2,032					93,638	29,387		123,025	116				
117	Utility reimbursement	6,557						6,557			6,557	117				
118	Pool concessions	17,214						17,214			17,214	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	283,593	5,814	0	0	77,073	0	366,480	112,943		479,423	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OSCEOLA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,049,234	1,650,945	544,962	862,408	1,332,333	0	8,439,882	5,043,818		13,483,700	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	3,225,000			1,488,701	937,374		5,651,075		NR	5,651,075	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	155,000	606,885		56,755	155,165	3,120	976,925			976,925	127		
128	Internal TIF loans and transfers in				492,640			492,640			492,640	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	3,380,000	606,885	0	2,038,096	1,092,539	3,120	7,120,640	0		7,120,640	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,429,234	2,257,830	544,962	2,900,504	2,424,872	3,120	15,560,522	5,043,818		20,604,340	132		
133												133		
134	Beginning fund balance July 1, 2015	1,189,849	489,387	199,575	10,794	418,359	105,021	2,412,985	1,019,704		3,432,689	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,619,083	2,747,217	744,537	2,911,298	2,843,231	108,141	17,973,507	6,063,522		24,037,029	136		
137												137		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF OSCEOLA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	746,321	244,541					990,862		E62	990,862	2		
3	Purchase of land and equipment	94,107						94,107		G62	94,107	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	84,315						84,315		E24	84,315	13		
14	Purchase of land and equipment	49,653						49,653		G24	49,653	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	974,396	244,541		0	0	0	1,218,937			1,218,937	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	5,583	571,535					577,118		E44	577,118	42	
43	Purchase of land and equipment		290,897					290,897		G44	290,897	43	
44	Construction		43,537					43,537		F44	43,537	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	70,168						70,168		E44	70,168	48	
49	Traffic control safety — Current operation							0		E44	0	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		21,387					21,387		E44	21,387	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	82,123						82,123		E01	82,123	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	399,509						399,509		E81	399,509	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	557,383	927,356		0	0	0	1,484,739			1,484,739	80	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF OSCEOLA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	157,212	52,401					209,613		E52	209,613	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	233,023	47,643					280,666		E61	280,666	127
128	Purchase of land and equipment	82,712						82,712		G61	82,712	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	117,845	30,007					147,852		E03	147,852	133
134	Purchase of land and equipment	33,409						33,409		G03	33,409	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	143,924	4,444					148,368		E61	148,368	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	768,125	134,495		0	0	0	902,620			902,620	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	70,211	28,598					98,809		E29	98,809	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	272,492	823,908					1,096,400		E89	1,096,400	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			46,994				46,994		E89	46,994	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	342,703	852,506	46,994	0	0	0	1,242,203			1,242,203	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	95,816	15,423					111,239		E29	111,239	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	48,883	63,986					112,869		E23	112,869	162
163	Purchase of land and equipment	11,221						11,221		G23	11,221	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	78,988						78,988		E25	78,988	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	374,082						374,082		E31	374,082	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	202,193						202,193		E89	202,193	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	811,183	79,409	0	0	0	0	890,592			890,592	176
177	Section G — DEBT SERVICE				1,417,707			1,417,707			1,417,707	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,417,707	0	0	1,417,707			1,417,707	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street/Park Equipment	131,379						131,379			131,379	184
185	Clarke County Reservoir	2,500,000						2,500,000			2,500,000	185
186	Multiple Infrastructure					2,471,077		2,471,077			2,471,077	186
187	Subtotal Regular Capital Projects	2,631,379	0		0	2,471,077	0	5,102,456			5,102,456	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	2,631,379	0	0	0	2,471,077	0	5,102,456			5,102,456	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,085,169	2,238,307	46,994	1,417,707	2,471,077	0	12,259,254			12,259,254	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							3,342,823		E91	3,342,823	198
199	Purchase of land and equipment									G91	0	199
200	Construction							200,930		F91	200,930	200
201	Sewer and sewage disposal — Current operation							757,971		E80	757,971	201
202	Purchase of land and equipment							182,554		G80	182,554	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								568,854		568,854	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,053,132		5,053,132	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,085,169	2,238,307	46,994	1,417,707	2,471,077	0	12,259,254	5,053,132		17,312,386	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	852,009	53,076					905,085	71,840		976,925	255
256	Internal TIF loans/repayments and transfers out			492,640				492,640			492,640	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	852,009	53,076	492,640	0	0	0	1,397,725	71,840		1,469,565	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,937,178	2,291,383	539,634	1,417,707	2,471,077	0	13,656,979	5,124,972		18,781,951	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						108,141	108,141			108,141	263
264	Restricted	738,371	455,834	204,903	1,493,591	372,154		3,264,853			3,264,853	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	943,534						943,534			943,534	267
268	Total Governmental	1,681,905	455,834	204,903	1,493,591	372,154	108,141	4,316,528			4,316,528	268
269	Proprietary								938,550		938,550	269
270	Total ending fund balance June 30, 2016	1,681,905	455,834	204,903	1,493,591	372,154	108,141	4,316,528	938,550		5,255,078	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,619,083	2,747,217	744,537	2,911,298	2,843,231	108,141	17,973,507	6,063,522		24,037,029	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF OSCEOLA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	2,177,491
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 1,919,000	29U \$	39U \$ 216,000	49U \$	49U \$	49U \$ 1,703,000	49U \$	I91 \$	33,583
2. Sewer utility	19U 4,102,778	29U 14,568	39U 205,000	49U	49U	49U 3,912,346	49U	I89	102,704
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Capital Leases	19U 116,252	29U	39U 27,774	49U	49U	49U	49U 88,478	I89	3,445
11. General Obligation Debt	19U 8,247,000	29U 3,130,000	39U 1,221,000	49U 10,156,000	49U	49U	49U	I89	195,106
12. Casino Revenue	19U	29U 2,500,000	39U	49U	49U	49U 2,500,000	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	14,385,030	5,644,568	1,669,774	10,156,000	0	8,115,346	88,478		334,838
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	251,133,757	x .05 = \$	12,556,688		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61						
	1,848,661			3,406,417	5,255,078				
REMARKS									
V98									